



600 MARYLAND AVENUE, SW
SUITE 100 WEST
WASHINGTON, DC 20024-2571
202 651-7118 • FAX 202 651-7347
www.UANNurse.org

Top Hat Plan Exemption
Employee Benefits Security Administration, Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington DC, 20210

2520043381239

Top Hat Plan Exemption Filing

Name of Employer: United American Nurses, AFL-CIO

Address of Employer: 600 Maryland Avenue SW
Suite 100 West
Washington, DC 20024-2571

EIN of Employer: 13-1893923

To Whom It May Concern,

Please be advised that United American Nurses, AFL-CIO maintains the United American Nurses §457 Deferred Compensation Plan (the "Plan"), primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the Plan are payable from the general assets of the employer on an as needed basis. Accordingly, the Plan satisfies the requirements of Title I of ERISA via the alternative compliance method described in DOL Reg. §2520.104-23 .

The Plan is the only top hat plan maintained by United American Nurses, AFL-CIO and it has one participating employee.

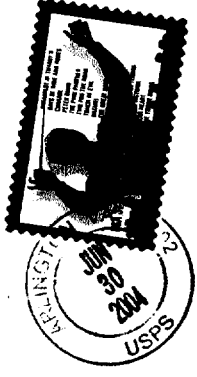
Respectfully Submitted,

Adrienne J. Sartorius
President





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